

Approved For Release 2002/04/03 : CIA-RDP78-04718A002000010082-0
INSTRUCTIONS FOR THE PREPARATION OF
"ANALYSIS OF INCREASED PAY COSTS AND SUPPLEMENTAL
APPROPRIATIONS REQUIRED THEREFOR"

A. General.

For purposes of this analysis, allocation accounts (both transfer appropriation accounts and allocated working funds) will be reported with the parent account, rather than being reported with the data of the receiving agency. It is therefore necessary that each agency receiving an allocation furnish to the agency responsible for the parent account, the data necessary to prepare the analysis, including justifications, etc., at an early date. Unless otherwise arranged between the agencies concerned, this information should be furnished to the parent agency by January 24, 1956, to permit that agency to complete its analysis by the time prescribed in the Bulletin. Except for columns 1 and 2, in which each allocation account will be listed separately, consolidated amounts for the parent account and all allocations will be reported on the form.

In the case of advances and reimbursements paid into consolidated working funds, into revolving funds, and into appropriation accounts, the receiving agency will include the related pay costs as a part of its absorption, without the necessity of separate identification or of clearance with the paying agency. The agency making the advance or reimbursement in such cases will normally consider such amounts as a part of its ordinary expenses and will not need to identify the portion pertaining to the pay act, unless it seeks an additional appropriation to cover part of the cost of such advances and reimbursements. If it does seek an additional appropriation in connection with such advances and reimbursements, there must be ascertained and justified the portion attributable to the pay cost.

B. Columns of the form.

Following the format attached, and using 8 x 10 $\frac{1}{2}$ paper, fill out the columns as follows:

Column 1. Report under each bureau or other organizational unit to which separate appropriations or funds are available, the title of each appropriation or fund account (other than allocations from other agencies) out of which any increased pay costs are paid directly. This will include revolving and management funds, consolidated working funds, and trust funds. Appropriation account titles should be listed in the order in which they appear in the budget. Allocations to other agencies will be listed indented under the appropriate account title. If the pay increase was granted by a law other than Public Law 94, the number thereof should be identified in the stub column.

Column 2. Report the full cost of the pay increases for employees paid from the account being reported, regardless of whether the costs are reimbursable or not. Do not report in this column the amounts of payments to other accounts or any amounts due to pay increases included in program supplemental estimates (which are to be estimated on the basis of the new pay rates).

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Column 3. Report the amount, if any, required as a result of the pay acts for payments to other appropriations or funds, in the form of advances or reimbursements, which cannot be absorbed. In most cases this column should be blank. Wherever this column is filled in, columns 4, 5 and 6 must be blank, since payments to other accounts will be considered for absorption ahead of the Ol cost of the account itself.

Column 4. Report for each account the portion of the pay increases shown in column 2 which can be absorbed, without additional congressional action on this account. This will include absorption through savings, through advances and reimbursements from other accounts, and through transfers (other than allocation transfers) which have been made or can be made under existing authority.

Column 5. Report the portion of the pay increases shown in column 2 which can be absorbed if Congress provides appropriate additional authority, and footnote as indicated in the sample the type of authority required. This will include absorptions through transfers not yet authorized, and through increases and waivers in limitations.

Column 6. Total of columns 4 and 5.

Column 7. Report the additional appropriation considered necessary as a result of the pay acts. This column should be the arithmetic equal of column 2 plus column 3 minus column 6.

Leave blank, for Budget Bureau use, at least 1 $\frac{1}{4}$ " on the right side of the form.

C. Transfers in lieu of appropriations.

Where the entire cost of pay increases cannot be absorbed within an appropriation, consideration will be given to transfers from other appropriations and funds. Where authority for such transfers exists, it should be exercised. Where such authority does not exist, it should be requested under the following rules:

- a. Request for transfer authority will be limited to transfers from accounts now available for obligation and which expire for obligation June 30, 1956.
- b. Transfers will not be requested from indefinite appropriations, or from permanent appropriations if the amounts thereof would otherwise remain available into 1957.
- c. Preference will be given to transfers from appropriations for operating and administrative expenses ahead of transfers from appropriations for such objects as grants to States.

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- d. No consideration will be given to transfers from accounts for which supplemental estimates are requested.

D. Language for supplemental estimates.

No language need be submitted for supplemental estimates which are solely for increased pay costs, except where a change in limitation or other additional authority is needed.

E. Justifications.

A narrative statement should be submitted in justification of each supplemental appropriation requested to meet pay costs. In view of the policy of absorption so far as possible, the justification must make clear why such savings cannot be obtained to meet the costs. There should be explained the method of estimating the costs, the average number of employees and average payrolls, and any other pertinent facts. If the supplemental now requested exceeds the amount estimated therefor in the 1957 budget, the reason for the difference must be fully set forth.

Exhibit 56-8

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ANALYSIS OF INCREASED PAY COSTS AND SUPPLEMENTAL APPROPRIATIONS REQUIRED THEREFOR

Agency: Department of Government Date: January 16, 1956

DATE SUPPLEMENTAL IS NEEDED: For obligation June 1, 1956; For expenditure June 15, 1956

| Organizational unit and account title | Total Ol cost | Net amount for payment to other ap- propriations | Net absorption | | Total | Additional appropriation required | |
|--|---------------------|---|---|---|----------|---|--|
| | | | Possible by administra- tive action | Requiring congressional 1/ action | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | |
| Office of the Secretary Salaries and expenses | \$25,860 | -0- | <u>2</u> /\$25,860 | -0- | \$25,860 | -0- | |
| Bureau of Inspection Salaries and expenses | 732,570 | -0- | 232,570 | <u>3</u> /200,000(T) | 432,570 | 300,000 | |
| Inspection services | 148,700) | | | | | | |
| Allocations to: |) | | | | | | |
| Department of the |) | 65,000 | -0- | -0- | -0- | 230,700 | |
| Interior | <u>17,000</u>) | | | | | (and P) | |
| | 165,700) | | | | | | |
| Government Corporation ABC Revolving Fund | 817,000 | -0- | 692,000 | 125,000(A) | 817,000 | -0- | |

1/ T - Transfer authority required; A - Increase in administrative expenses limitation required; P - Waiver of limitation on personal services required.

2/ \$5,000 to be transferred from "Salaries and expenses, Bureau of Safety."

3/ To be transferred from "Research, Bureau of Safety."